

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:

EMERALD CASINO, INC.,
Debtors.

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)
)

Case No. 02 B 22977

Chapter 11

FILED
JUL 25 2006
EUGENE R. WEDOFF
BANKRUPTCY JUDGE

**FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER AWARDING TO
GARDNER CARTON & DOUGLAS LLP, ATTORNEYS FOR THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS, FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION
AND REIMBURSEMENT OF EXPENSES**

TOTAL FEES REQUESTED: \$412,161.50
TOTAL FEES REDUCED: \$ 0.00
TOTAL FEES ALLOWED: \$412,161.50

TOTAL COSTS REQUESTED: \$3,942.05
TOTAL COSTS REDUCED: \$1,790.18
TOTAL COSTS ALLOWED: \$2,151.87

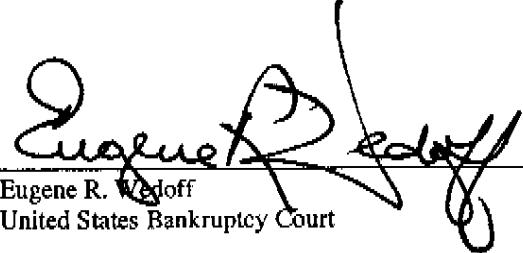
TOTAL FEES AND COSTS ALLOWED: \$414,313.37

THE COURT HAS IDENTIFIED THE ATTACHED TIME AND EXPENSE ENTRIES THAT HAVE BEEN
DISALLOWED IN WHOLE OR IN PART. THE NUMERICAL NOTATION THAT APPEARS ON THE SIDE
OF EACH HIGHLIGHTED ENTRY DISCLOSES THE BASIS FOR EACH DISALLOWANCE. THE
NUMERICAL NOTATIONS REFER TO THE ENUMERATED PARAGRAPHS BELOW.

(1) Overhead Costs are Non-Compensable

The Court denies reimbursement for fees or expenses that are overhead costs. Expenses that are overhead are not compensable because they are built into the hourly rate. See *In re Wildman*, 72 B.R. 700, 731 (Bankr. N.D. Ill. 1987). Overhead, for bankruptcy purposes, includes "all continuous administrative or general costs or expenses incident to the operation of the firm which cannot be attributed to a particular client or cost." *In re Convent Guardian Corp.*, 103 B.R. 937, 939-40 (Bankr. N.D. Ill. 1989) (quoting *In re Thacker*, 48 B.R. 161, 164 (Bankr. N.D. Ill. 1985)). Absent extraordinary circumstances, the court will not reimburse an applicant for local parking and transportation at the estate's expense. See *In re Convent Guardian Corp.*, 103 B.R. 937, 940-944 (Bankr. N.D. Ill. 1989). The court will also not reimburse an applicant for computerized legal research that is billed to the applicant pursuant to a flat rate contract.

Dated: July 25, 2006



Eugene R. Wedoff
United States Bankruptcy Court

I.R.S. Identification No. 36-1117840

GARDNER CARTON & DOUGLAS LLP
P.O. Box 92688
Chicago, Illinois 60675-2688
(312) 569-1000
Facsimile (312) 569-3000

May 31, 2006

Unsecured Creditors' Committee of Emerald
Casino, Inc.
120 N. LaSalle Street
Suite 3300
Chicago, IL, 60602

Invoice # 3300766

Payment is Due by June 20, 2006

For Legal Services Rendered In Connection With:

Client ID: # 084886 Matter # 0001 Emerald Casino, Inc. Bankruptcy - General Case
Administration

DISBURSEMENTS

05/02/05	Photocopy	6.50
05/03/05	Photocopy	62.60
05/03/05	Photocopy	44.70
05/03/05	Photocopy	10.30
05/03/05	Photocopy	6.40
05/04/05	Photocopy	36.10
05/05/05	Photocopy	34.10
05/05/05	Photocopy	4.50
05/05/05	Westlaw - legal research regarding intervention issues	148.40
05/06/05	Photocopy	2.00
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05/06/05	Photocopy	1.40
05/06/05	Photocopy	2.80
05/09/05	Binding	7.00
05/09/05	Binding	28.00
05/09/05	Binding	3.50
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05/09/05	Photocopy	8.00
05/09/05	Photocopy	6.40
05/09/05	Photocopy	6.00
05/09/05	Photocopy	23.40
05/10/05	Photocopy	12.80
05/10/05	Photocopy	14.20
05/10/05	Photocopy	0.50
05/10/05	Photocopy	176.40

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Unsecured Creditors' Committee of Emerald Casino, Inc.
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05/11/05	Photocopy	2.50
05/11/05	Photocopy	34.50
05/11/05	Photocopy	5.10
05/11/05	Photocopy	5.20
05/11/05	Local Messenger Services "321 N CLARK ST" "CHICAGO"	6.95
05/11/05	Local Messenger Services "100 W RANDOLPH ST" "CHICAGO"	6.95
05/11/05	Local Messenger Services "120 N LA SALLE ST" "CHICAGO"	6.95
05/11/05	Local Messenger Services "160 N LA SALLE ST" "CHICAGO"	6.95
05/11/05	Local Messenger Services "200 E RANDOLPH ST" "CHICAGO"	6.95
05/12/05	Photocopy	4.70
05/12/05	Photocopy	14.60
05/12/05	Photocopy	0.60
05/12/05	Photocopy	18.90
05/12/05	Photocopy	4.20
05/12/05	Photocopy	11.00
05/13/05	9163548850 MICHIGANBR CA	1.08
05/16/05	Photocopy	9.60
05/16/05	Photocopy	2.20
05/16/05	Photocopy	0.90
05/17/05	Photocopy	1.40
05/17/05	Photocopy	1.20
05/17/05	Photocopy	82.90
05/17/05	Photocopy	0.50
05/17/05	Photocopy	3.10
05/18/05	Photocopy	1.90
05/18/05	Photocopy	20.80
05/18/05	Photocopy	1.20
05/19/05	Photocopy	1.70
05/19/05	Photocopy	9.40
05/23/05	Photocopy	2.90
05/23/05	Photocopy	0.10
05/24/05	Photocopy	3.20
05/24/05	Photocopy	2.90
05/24/05	Photocopy	7.40
05/24/05	Photocopy	4.80
05/24/05	Westlaw - conduct research regarding IL Gaming Board rules	106.00
05/25/05	Photocopy	7.80
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05/25/05	Photocopy	7.80
05/26/05	Photocopy	1.50
05/31/05	Binding	3.50
05/31/05	Binding	14.00
05/31/05	Binding	3.50

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05/31/05	Binding	3.50
05/31/05	Binding	7.00
05/31/05	Binding	7.00
05/31/05	Photocopy	13.10
05/31/05	Photocopy	1.20
06/02/05	Photocopy	12.80
06/03/05	Photocopy	15.60
06/06/05	Photocopy	1.60
06/06/05	Photocopy	8.30
06/07/05	Photocopy	0.60
06/07/05	Photocopy	31.70
06/07/05	Photocopy	69.60
06/13/05	Photocopy	4.00
06/14/05	Emerald transcript of proceedings on 5/26/05	25.00
①	06/14/05 Westlaw - legal research regarding state agency and contracts	128.49
	06/16/05 Westlaw - conduct research on jurisdiction on state agencies	20.92
①	06/17/05 Photocopy	25.80
①	06/17/05 Westlaw - research sovereign immunity issues	179.13
	06/17/05 Westlaw - legal research on jurisdiction on state agencies	21.20
	06/20/05 Photocopy	0.10
	06/20/05 Westlaw - conduct legal research on state agencies and contracts	212.00
①	06/21/05 Westlaw - research contracts and state agencies	63.60
	06/22/05 Westlaw - research on jurisdiction on state agencies	2.12
	06/27/05 Photocopy	0.20
	06/27/05 Photocopy	5.00
①	06/27/05 Westlaw - research on court's jurisdiction on state agencies	21.20
	07/01/05 Photocopy	18.00
	07/05/05 Local Messenger Services "990 N LAKE SHORE DR " "CHICAGO"	12.32
	07/06/05 Photocopy	23.40
	07/13/05 Photocopy	23.80
	07/18/05 Photocopy	0.20
①	07/20/05 Photocopy	5.80
①	07/20/05 Westlaw - research regarding the 14th amendment	106.00
	07/21/05 Photocopy	9.20
	07/25/05 Photocopy	0.20
①	07/27/05 Westlaw - legal research regarding gaming licenses	63.60
	07/29/05 Photocopy	27.10
①	08/01/05 Westlaw - conduct legal research regarding regulatory taking research	127.20
	08/02/05 Westlaw - legal research on regulatory takings	147.85
	08/03/05 Westlaw - research on actions constituting takings	127.20
	08/04/05 Photocopy	5.60
①	08/04/05 Westlaw -legal research on regulatory takings	148.40

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Unsecured Creditors' Committee of Emerald Casino, Inc.
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08/08/05	Photocopy	10.40
08/08/05	Westlaw - conduct research on regulatory takings	42.40
08/15/05	Photocopy	29.60
08/15/05	Westlaw - legal research regarding court jurisdiction	4.24
08/16/05	Photocopy	4.60
08/29/05	Photocopy	8.50
09/01/05	Photocopy	15.40
09/01/05	Local Messenger Services "203 N LA SALLE ST" "CHICAGO"	6.95
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12/01/05	Westlaw - conduct research on proportionality of judgment in resolution.	106.00
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12/12/05	Local Messenger Services "160 N LA SALLE ST" "CHICAGO"	13.55
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01/03/06	Local Messenger Services "200 E RANDOLPH ST" "CHICAGO"	7.65
01/03/06	Local Messenger Services "120 N LA SALLE ST" "CHICAGO"	7.65
01/03/06	Local Messenger Services "321 N CLARK ST" "CHICAGO"	7.65
01/03/06	Local Messenger Services "333 W WACKER DR" "CHICAGO"	7.65
01/03/06	Local Messenger Services "160 N LA SALLE ST" "CHICAGO"	15.30
01/03/06	Local Messenger Services "100 W RANDOLPH ST" "CHICAGO"	15.30
01/04/06	Photocopy	1.20
01/04/06	Photocopy	30.40

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Client ID: 084846

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01/05/06	Photocopy	6.20
01/05/06	Photocopy	7.00
01/05/06	Photocopy	41.60
01/05/06	Local Messenger Services "70 W MADISON ST" "CHICAGO"	7.65
01/05/06	Local Messenger Services "200 E RANDOLPH ST" "CHICAGO"	16.04
01/05/06	Local Messenger Services "160 N LA SALLE ST" "CHICAGO"	16.04
01/05/06	Local Messenger Services "120 N LA SALLE ST" "CHICAGO"	16.04
01/05/06	Local Messenger Services "321 N CLARK ST" "CHICAGO"	16.04
01/05/06	Local Messenger Services "100 W RANDOLPH ST" "CHICAGO"	16.04
01/05/06	Local Messenger Services "333 W WACKER DR" "CHICAGO"	16.04
01/06/06	Photocopy	1.30
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01/18/06	Binding	7.00
01/18/06	Westlaw - legal research regarding IL Administrative Procedures Act	20.92
01/20/06	Binding	112.00
01/20/06	Binding	10.50
01/27/06	Photocopy	13.10
01/30/06	Photocopy	6.00
01/31/06	Binding	3.50
02/01/06	Photocopy	6.60
02/06/06	Photocopy	1.60
02/07/06	Photocopy	7.30
02/07/06	Photocopy	4.00
02/08/06	Photocopy	17.20
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03/30/06	Westlaw - conduct legal research re disgorgement of fees.	24.04
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04/14/06	Photocopy	43.20
04/17/06	Photocopy	1.30
04/24/06	Binding	17.50

TOTAL FOR DISBURSEMENTS 3,942.05